

Form **F-66 (IA-2)**
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF _____, IOWA
DUE: December 1, 2013

16202500600000
Dexter Clerk
911 state st.
Dexter, Iowa 50070

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	196,393		196,393	191,115
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	196,393		196,393	191,115
Delinquent property taxes	0		0	
TIF revenues	68,412		68,412	65,000
Other city taxes	703	0	703	6,655
Licenses and permits	1,505	0	1,505	465
Use of money and property	3,373	0	3,373	
Intergovernmental	121,736	0	121,736	97,700
Charges for fees and service	60,766	216,055	276,821	278,433
Special assessments	0	0	0	
Miscellaneous	142,311	0	142,311	138,976
Other financing sources	151,992	57,177	209,169	146,528
Total revenues and other sources	747,191	273,232	1,020,423	924,872
Expenditures and Other Financing Uses				
Public safety	64,256	0	64,256	68,656
Public works	99,029	0	99,029	128,484
Health and social services	0	0	0	
Culture and recreation	74,917	0	74,917	122,751
Community and economic development	85,236	0	85,236	2,000
General government	85,391	0	85,391	90,043
Debt service	124,270	0	124,270	124,775
Capital projects	0	0	0	38,037
Total governmental activities expenditures	533,099	0	533,099	574,746
Business type activities	0	228,476	228,476	302,896
Total ALL expenditures	533,099	228,476	761,575	877,642
Other financing uses, including transfers out	151,992	57,177	209,169	146,528
Total ALL expenditures/And other financing uses	685,091	285,653	970,744	1,024,170
Excess revenues and other sources over (Under) Expenditures/And other financing uses	62,100	-12,421	49,679	-99,298
Beginning fund balance July 1, 2012	71,884	153,626	225,510	
Ending fund balance June 30, 2013	133,984	141,205	275,189	-99,298
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 82,052	
Revenue debt	\$ 887,593	Short-term debt	\$ 0	
TIF Revenue debt	\$ 120,000			
		General obligation debt limit	\$ 1,473,468	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF DEXTER			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	147,111	25,210		14,137	9,935		196,393			196,393	2	
3	Less: Uncollected property taxes - Levy year						0				0	3	
4	Net current property taxes	147,111	25,210			14,137	9,935	0		196,393	T01	196,393	4
5	Delinquent property taxes						0				T01	0	5
6	Total property tax	147,111	25,210		14,137	9,935	0	196,393			196,393	6	
7	TIF revenues				68,412				68,412		T01	68,412	7
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	703						703		T15	703	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes							0		T09	0	14	
15	TOTAL OTHER CITY TAXES	703	0	0	0	0	0	703	0		703	15	
16	Section B - LICENSES AND PERMITS	1,505						1,505		T29	1,505	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	3,373						3,373		U20	3,373	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	3,373	0	0	0	0	0	3,373	0		3,373	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		74,451					74,451		C46	74,451	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,665				25,439		27,104		C89	27,104	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,665	74,451	0	0	25,439	0	101,555	0		101,555	60
61												61
62	Local grants and reimbursements											62
63	County contributions	8,042						8,042			8,042	63
64	Library service							0		D89	0	64
65	Township contributions	12,139						12,139		D89	12,139	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	20,181	0	0	0	0	0	20,181	0		20,181	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	21,846	74,451	0	0	25,439	0	121,736	0		121,736	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	123,590	A91	123,590	73
74	Sewer							0	88,986	A8Ø	88,986	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	60,326						60,326		A81	60,326	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	3,479	A80	3,479	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	440						440		A03	440	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	60,766	0	0	0	0	0	60,766	216,055		276,821	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	100						100		U99	100	108
109	Deposits and sales/fuel tax refunds	5,617						5,617		U99	5,617	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Insurance Claim-Employee Theft	136,594						136,594			136,594	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	142,311	0	0	0	0	0	142,311	0		142,311	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	377,615	99,661	68,412	14,137	35,374	0	595,199	216,055		811,254	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	10,500	23,528			18,528	34,343	86,899	57,177		144,076	127
128	Internal TIF loans and transfers in			65,093				65,093			65,093	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	10,500	23,528	65,093	0	18,528	34,343	151,992	57,177		209,169	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	388,115	123,189	133,505	14,137	53,902	34,343	747,191	273,232		1,020,423	132
133												133
134	Beginning fund balance July 1, 2012	70,459	116,159	40,109	-160,538	-11,248	16,943	71,884	153,626		225,510	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	458,574	239,348	173,614	-146,401	42,654	51,286	819,075	426,858		1,245,933	136
137												137
138												138
139												139
140												140
141												141
142												142
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	42,658						42,658		E62	42,658	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	16,231						16,231		E24	16,231	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	5,310						5,310		E32	5,310	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	57						57		E32	57	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	64,256	0	0	0	0	0	64,256			64,256	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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112												112
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		28,515	878				29,393		E44	29,393	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		9,692					9,692		E44	9,692	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		9,790					9,790		E44	9,790	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	50,154						50,154		E81	50,154	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	50,154	47,997	878	0	0	0	99,029			99,029	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	41,835	3,375					45,210		E52	45,210	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	4,352						4,352		E61	4,352	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,490						2,490		E61	2,490	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	8,570						8,570		E03	8,570	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	3,538				10,757		14,295		E61	14,295	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	60,785	3,375	0	0	10,757	0	74,917			74,917	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	372						372		E89	372	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			46,828		38,036		84,864		E89	84,864	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	372	0	46,828	0	38,036	0	85,236			85,236	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,607	238					3,845		E29	3,845	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	20,672	1,827					22,499		E23	22,499	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,517						9,517		E25	9,517	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	26,039						26,039		E31	26,039	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	23,491						23,491		E89	23,491	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	83,326	2,065	0	0	0	0	85,391			85,391	176
177	Section G — DEBT SERVICE				124,270			124,270			124,270	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	124,270	0	0	124,270			124,270	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	258,893	53,437	47,706	124,270	48,793	0	533,099			533,099	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								133,997	E91	133,997	198
199	Purchase of land and equipment								94,479	G91	94,479	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DEXTER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								228,476		228,476	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	258,893	53,437	47,706	124,270	48,793	0	533,099	228,476		761,575	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	76,399	10,500					86,899	57,177		144,076	255
256	Internal TIF loans/repayments and transfers out		65,093					65,093			65,093	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	76,399	75,593	0	0	0	0	151,992	57,177		209,169	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	335,292	129,030	47,706	124,270	48,793	0	685,091	285,653		970,744	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								141,205		141,205	269
270	Total ending fund balance June 30, 2013	123,282	110,318	125,908	-270,671	-6,139	51,286	133,984	141,205		275,189	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	458,574	239,348	173,614	-146,401	42,654	51,286	819,075	426,858		1,245,933	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF DEXTER				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$		Highways.....L44 \$				
Health.....		M32		All other.....L89 \$				
Highways.....		M44						
Transit subsidies.....		M94						
Libraries.....		M52						
Police protection.....		M62						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$ \$						
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
				Amount - Omit cents				
Total salaries and wages paid.....				200 \$	93,949			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)		Other (g)
1. Water utility	19U \$ 56,698	29U \$	39U \$ 20,000	49U \$	49U \$	49U \$ 36,698	49U \$	I91 \$ 2,985
2. Sewer utility	19U 868,804	29U	39U	49U	49U	49U 850,895	49U	I89 39,268
3. Electric utility	19U	29U	39U	49U	49U	49U		I92 49,679
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Brown St. Project	19U 180,000	29U	39U 60,000	49U	49U 120,000	49U	49U	I89 10,185
11. Community House	19U 86,562	29U	39U 4,510	49U	49U	49U	49U 82,052	I89 4,238
12. Wells Fargo	19U 29,798	29U	39U 29,806	49U	49U	49U	49U 0	I89 656
13. Fire Truck	19U 14,874	29U	39U 14,223	49U	49U	49U	49U 0	I89 651
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,236,736	0	128,539	0	120,000	887,593	82,052	107,662
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2012				61V \$				
Outstanding as of JUNE 30, 2013				64V \$				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents				
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY								
Actual valuation -- January 1, 2011				\$	29,469,369	x .05 = \$	1,473,468	
Part VII		CASH AND INVESTMENT ASSETS AS OF		JUNE 30, 2013				
Type of asset		Amount - Omit cents						
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61		
		\$		\$		275,189	275,189	
REMARKS						V98		